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UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

OFFICE OF GENERAL COUNSEL

B-187139

JUL 1 1980

Request for Relief From Liability

Mrs. Lillian B. Smith
779 Concourse Village
Apt. 10M
Bronx, N.Y. 10451

Dear Mrs. Smith:

This responds to your request for reconsideration of our decision B-187139, October 25, 1978, in which we refused to relieve you of liability for a shortage of \$1500 in public funds lost when you were serving as Imprest Fund cashier of the New York Regional Office of the Drug Enforcement Administration (DEA). For the reason discussed below, we must affirm our original decision.

Essentially, you base your request for reconsideration on the following facts additional to those cited by the Drug Enforcement Administration in its original submission:

- (1) other personnel in the DEA office could remove receipts from your desk;
- (2) receipts were misplaced; and
- (3) if agents had to obtain funds for investigative purposes after hours, other persons could remove the funds from the safe.

Accordingly, you claim your case is similar to B-180022, March 14, 1974, in which we granted relief upon findings that the Imprest Fund cashier did not have exclusive control over cash and cash related items, that anyone who wanted a receipt merely went to her desk and removed them, and that if agents needed funds after working hours, someone other than the Imprest Fund cashier involved would remove the funds from the safe.

Although we would be inclined to grant relief if the facts in your case were similar to those described in the case above, we cannot do so because DEA does not corroborate your assertions. To the contrary, DEA now states that you were provided with a proper safe for storage of cash and receipts for cash and that other than a copy of

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the combination to the safe (from which the funds were taken) being kept in a sealed envelope in the Regional Director's safe in the event the Imprest Fund cashier was not available during an emergency, you were the only person who had knowledge of the combination.

In response to your second point--that the receipts were misplaced--DEA states that the responsibility for safeguarding the receipts was yours and not that of management. Finally, the agency, in effect, denies that DEA agents removed the funds from the safe after hours at the time of the shortage, since there did not appear to be an emergency opening and you alone had knowledge of the combination.

In view of the conflict between your assertions and the Agency's, we cannot find that the additional information submitted justifies a grant for relief.

I am sorry I can be of no further assistance.

Sincerely yours,

Harry R. Van Cleve

For Milton J. Socolar
General Counsel